

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Madison Consolidated Schools (3995)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$1,007,773	\$943,313	\$1,134,254	\$1,235,005	5.21%	8.88%
Non - Certified Salaries	120	\$477,559	\$464,783	\$654,528	\$677,850	9.15%	3.56%
Group Health Insurance	222	\$221,838	\$132,314	\$169,903	\$167,591	-6.77%	-1.36%
Public Employees Retirement Fund	214	\$61,566	\$62,865	\$104,821	\$105,400	14.39%	0.55%
Social Security Certified	212	\$73,173	\$68,374	\$75,708	\$85,423	3.95%	12.83%
Teacher Retirement Fund, After 7-1-95	216	\$71,673	\$67,540	\$73,413	\$85,252	4.43%	16.13%
Other Employee Benefits	241 - 290	\$4,886	\$14,100	\$45,065	\$71,222	95.39%	58.04%
Instruction Services	311	\$0	\$0	\$37,035	\$66,737	NA	80.20%
Social Security Noncertified	211	\$33,500	\$31,769	\$52,757	\$51,625	11.42%	-2.15%
Equipment	730	\$0	\$0	\$108	\$45,865	NA	42312.78%
Operational Supplies	611	\$17,854	\$15,990	\$22,211	\$28,646	12.55%	28.97%
Other Professional and Technical Services	319	\$4,544	\$4,648	\$4,779	\$24,833	52.90%	419.63%
Travel	580	\$3,484	\$4,823	\$11,431	\$15,217	44.57%	33.12%
Teacher Retirement Fund, Prior to 7-1-95	215	\$9,755	\$9,002	\$12,410	\$11,413	4.00%	-8.04%
Workers Compensation Insurance	225	\$5,071	\$6,605	\$6,358	\$8,537	13.91%	34.28%
Postage and Postage Machine Rental	532	\$8,347	\$8,370	\$6,933	\$6,630	-5.60%	-4.38%
Other Group Insurance Authorized by Statute	224	\$0	\$0	\$1,788	\$4,623	NA	158.54%
Group Life Insurance	221	\$5,090	\$16,467	\$6,392	\$2,333	-17.72%	-63.50%
Instructional Programs Improvement Services	312	\$0	\$0	\$350	\$84	NA	-75.96%
Dues and Fees	810	\$0	\$0	\$35	\$0	NA	-100.00%
Licensed Employees	135	\$0	\$0	\$38	\$0	NA	-100.00%
Student Instructional Support Total		\$2,006,113	\$1,850,963	\$2,420,317	\$2,694,286	7.65%	11.32%

Student Academic Achievement

Certified Salaries	110	\$9,763,399	\$8,789,237	\$9,089,378	\$9,125,296	-1.68%	0.40%
Non - Certified Salaries	120	\$755,360	\$722,710	\$984,433	\$994,425	7.12%	1.02%
Group Health Insurance	222	\$1,253,955	\$685,260	\$868,195	\$818,892	-10.10%	-5.68%
Social Security Certified	212	\$733,045	\$654,265	\$665,882	\$668,870	-2.26%	0.45%
Teacher Retirement Fund, After 7-1-95	216	\$502,897	\$458,421	\$505,954	\$571,255	3.24%	12.91%
Textbooks	630	\$529,474	\$661,778	\$329,525	\$453,397	-3.80%	37.59%
Operational Supplies	611	\$250,092	\$247,347	\$239,198	\$326,154	6.86%	36.35%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Transfer Tuition to Other School Corps Within State	561	\$222,779	\$150,174	\$264,812	\$313,888	8.95%	18.53%
Other Employee Benefits	241 - 290	\$24,620	\$28,680	\$189,891	\$306,312	87.81%	61.31%
Licensed Employees	135	\$206,166	\$120,966	\$126,190	\$200,360	-0.71%	58.78%
Travel	580	\$64,331	\$125,974	\$97,619	\$161,864	25.95%	65.81%
Public Employees Retirement Fund	214	\$79,260	\$79,366	\$135,779	\$142,188	15.73%	4.72%
Teacher Retirement Fund, Prior to 7-1-95	215	\$165,279	\$148,574	\$147,658	\$138,851	-4.26%	-5.96%
Content	747	\$76,896	\$71,428	\$72,059	\$115,163	10.62%	59.82%
Equipment	730	\$6,800	\$13,667	\$98,849	\$109,069	100.12%	10.34%
Social Security Noncertified	211	\$55,244	\$53,230	\$76,080	\$80,103	9.73%	5.29%
Pupil Services	313	\$108,281	\$14,318	\$10,629	\$65,888	-11.68%	519.92%
Instructional Programs Improvement Services	312	\$25,407	\$113,872	\$114,260	\$58,396	23.13%	-48.89%
Workers Compensation Insurance	225	\$33,579	\$44,111	\$38,113	\$44,278	7.16%	16.18%
Instruction Services	311	\$0	\$0	\$354	\$43,130	NA	12076.61%
Dues and Fees	810	\$14,393	\$14,452	\$13,647	\$41,369	30.21%	203.14%
Computer Hardware	741	\$15,820	\$35,639	\$18,294	\$35,558	22.44%	94.37%
Library Books	640	\$16,567	\$18,728	\$17,269	\$29,802	15.81%	72.58%
Other Professional and Technical Services	319	\$14,660	\$14,779	\$9,623	\$24,004	13.12%	149.46%
Other Group Insurance Authorized by Statute	224	\$0	\$0	\$9,360	\$23,059	NA	146.37%
Nonlicensed Employees	136	\$33,473	\$31,562	\$24,244	\$13,960	-19.64%	-42.42%
Group Life Insurance	221	\$36,611	\$33,315	\$29,869	\$13,517	-22.05%	-54.74%
Periodicals	650	\$4,661	\$3,976	\$8,341	\$6,176	7.29%	-25.96%
Repairs and Maintenance Services	430	\$5,660	\$2,936	\$355	\$4,907	-3.50%	1283.53%
Construction Services	450	\$0	\$0	\$0	\$4,300	NA	NA
Rentals	440	\$0	\$0	\$0	\$1,550	NA	NA
Services Purch. From School Corp/Ed Service Ag. in State	591	\$1,072,292	\$950,500	\$303,856	\$1,330	-81.23%	-99.56%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$31	\$852	NA	2685.10%
Other Technology Hardware	746	\$1,535	\$18,706	\$0	\$498	-24.53%	NA
Other Communication Services	533 - 539	\$0	\$0	\$0	\$59	NA	NA
Data Processing Services	316	\$0	\$3,500	\$0	\$0	NA	NA
Professional Development	748	\$0	\$2,425	\$0	\$0	NA	NA
Postage and Postage Machine Rental	532	\$0	\$0	\$141	\$0	NA	-100.00%
Gasoline and Lubricants	613	(\$40)	\$0	\$0	\$0	NA	NA
Staff Services	314	\$250	\$0	\$0	\$0	-100.00%	NA

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Academic Achievement Total		\$16,072,746	\$14,313,894	\$14,489,886	\$14,938,722	-1.81%	3.10%
Overhead and Operational							
Non - Certified Salaries	120	\$2,306,966	\$2,289,379	\$2,405,550	\$2,512,427	2.16%	4.44%
Computer Hardware	741	\$192,675	\$234,651	\$402,949	\$851,422	44.99%	111.30%
Food Purchases	614	\$481,612	\$505,517	\$553,856	\$765,345	12.28%	38.18%
Equipment	730	\$106,647	\$386,585	\$436,214	\$553,849	50.96%	26.97%
Light and Power - Other Than Heating and Cooling	625	\$326,441	\$315,673	\$423,345	\$451,108	8.42%	6.56%
Public Employees Retirement Fund	214	\$268,600	\$263,208	\$308,990	\$327,788	5.10%	6.08%
Repairs and Maintenance Services	430	\$26,289	\$125,132	\$197,836	\$288,226	81.97%	45.69%
Content	747	\$348,835	\$177,239	\$259,714	\$280,432	-5.31%	7.98%
Certified Salaries	110	\$311,785	\$236,484	\$249,399	\$235,819	-6.74%	-5.44%
Insurance	520	\$229,121	\$244,807	\$305,903	\$230,694	0.17%	-24.59%
Social Security Noncertified	211	\$175,271	\$173,644	\$176,670	\$187,956	1.76%	6.39%
Other Professional and Technical Services	319	\$21,535	\$14,966	\$17,026	\$186,336	71.51%	994.44%
Group Health Insurance	222	\$1,351,286	\$683,956	\$197,457	\$179,692	-39.61%	-9.00%
Operational Supplies	611	\$169,563	\$177,430	\$158,079	\$174,610	0.74%	10.46%
Gasoline and Lubricants	613	\$272,482	\$268,644	\$198,546	\$145,699	-14.49%	-26.62%
Heating and Cooling for Buildings - Electricity	621	\$327,410	\$332,573	\$177,787	\$143,139	-18.69%	-19.49%
Other Purchased Property Services	490 - 499	\$0	\$4,689	\$32,000	\$120,000	NA	275.00%
Heating and Cooling for Buildings - Gas	622	\$42,856	\$72,727	\$108,669	\$97,534	22.82%	-10.25%
Workers Compensation Insurance	225	\$60,725	\$52,756	\$56,391	\$87,072	9.43%	54.41%
Other Technology Hardware	746	\$0	\$0	\$0	\$83,613	NA	NA
Telephone	531	\$51,345	\$68,447	\$70,681	\$80,919	12.04%	14.49%
Other Employee Benefits	241 - 290	\$47,265	\$32,382	\$53,037	\$80,660	14.30%	52.08%
Other Supplies and Materials	615, 660 - 689	\$85,806	\$27,382	\$42,240	\$77,296	-2.58%	82.99%
Water and Sewage	411	\$52,213	\$53,910	\$53,833	\$64,143	5.28%	19.15%
Travel	580	\$26,658	\$17,331	\$24,479	\$33,641	5.99%	37.43%
Removal of Refuse and Garbage	412	\$33,861	\$33,259	\$26,676	\$26,483	-5.96%	-0.72%
Gas - Other than heating and Cooling	626	\$71,167	\$108,680	\$23,572	\$24,995	-23.02%	6.04%
Unemployment Insurance	230	\$51,159	\$19,814	\$5,476	\$19,723	-21.20%	260.19%
Board of Education Services	318	\$21,497	\$10,432	\$11,285	\$18,193	-4.09%	61.22%
Social Security Certified	212	\$23,301	\$17,199	\$18,228	\$17,242	-7.25%	-5.41%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Dues and Fees	810	\$9,108	\$11,160	\$10,989	\$16,720	16.40%	52.15%
Student Transportation Services	510	\$28,491	\$34,254	\$14,100	\$15,418	-14.23%	9.35%
Board Member Compensation	115	\$13,967	\$15,350	\$14,650	\$15,350	2.39%	4.78%
Teacher Retirement Fund, After 7-1-95	216	\$236,804	\$14,894	\$13,715	\$13,998	-50.69%	2.07%
Other Purchased Services	593	\$0	\$10,000	\$52,338	\$13,115	NA	-74.94%
Tires and Repairs	612	\$11,886	\$18,898	\$14,963	\$12,665	1.60%	-15.36%
Instructional Programs Improvement Services	312	\$42,809	\$20,954	\$29,061	\$10,836	-29.07%	-62.71%
Nonlicensed Employees	136	\$24,823	\$35,609	\$5,220	\$7,208	-26.59%	38.07%
Heating and Cooling for Buildings - Fuel Oil	623	\$36,577	\$25,831	\$15,784	\$6,791	-34.36%	-56.98%
Advertising	540	\$3,968	\$6,483	\$4,682	\$6,201	11.81%	32.45%
Postage and Postage Machine Rental	532	\$10,762	\$5,408	\$9,097	\$6,139	-13.09%	-32.51%
Other Group Insurance Authorized by Statute	224	\$0	\$0	\$2,141	\$4,781	NA	123.31%
Group Life Insurance	221	\$9,050	\$36,999	\$9,351	\$3,414	-21.63%	-63.49%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,965	\$2,839	\$3,555	\$3,075	0.92%	-13.50%
Judgments Against the School Corporation	820	\$0	\$0	\$0	\$2,901	NA	NA
Other Communication Services	533 - 539	\$893	\$898	\$940	\$2,377	27.75%	152.77%
Printing and Binding	550	\$0	\$1,486	\$1,889	\$2,155	NA	14.10%
Official Bond Premiums	525	\$1,600	\$2,175	\$2,750	\$1,399	-3.30%	-49.13%
Bank Service Charges	871	\$1,333	\$1,252	\$1,164	\$1,321	-0.21%	13.52%
Miscellaneous Objects	876 - 899	\$0	\$7,929	\$11,304	\$108	NA	-99.04%
Meals Provided	235	\$0	\$0	\$0	\$50	NA	NA
Construction Services	450	\$0	\$0	\$3,978	\$0	NA	-100.00%
Overhead and Operational Total		\$7,919,406	\$7,201,313	\$7,217,558	\$8,492,081	1.76%	17.66%
Non Operational							
Redemption of Principal	831	\$3,834,500	\$4,857,682	\$3,135,529	\$2,713,208	-8.28%	-13.47%
Construction Services	450	\$1,226,805	\$1,729,258	\$245,680	\$725,828	-12.30%	195.44%
Interest	832	\$539,015	\$67,934	\$267,064	\$254,939	-17.07%	-4.54%
Miscellaneous Objects	876 - 899	\$101,692	\$0	\$230,746	\$194,056	17.53%	-15.90%
Instructional Programs Improvement Services	312	\$97,538	\$112,260	\$109,666	\$111,253	3.34%	1.45%
Certified Salaries	110	\$93,996	\$80,320	\$86,429	\$103,029	2.32%	19.21%
Equipment	730	\$69,933	\$60,202	\$75,818	\$75,344	1.88%	-0.63%
Non - Certified Salaries	120	\$71,328	\$108,935	\$63,376	\$62,476	-3.26%	-1.42%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Other Professional and Technical Services	319	\$4,080	\$4,705	\$15,213	\$51,448	88.44%	238.19%
Operational Supplies	611	\$18,427	\$42,054	\$30,427	\$46,428	25.99%	52.59%
Land and Easements	710	\$61,323	\$57,253	\$29,184	\$9,022	-38.07%	-69.09%
Social Security Certified	212	\$7,434	\$6,420	\$6,997	\$8,118	2.23%	16.02%
Public Employees Retirement Fund	214	\$5,766	\$3,539	\$5,599	\$6,813	4.26%	21.68%
Teacher Retirement Fund, After 7-1-95	216	\$5,891	\$4,136	\$4,830	\$6,736	3.40%	39.46%
Social Security Noncertified	211	\$5,457	\$8,459	\$4,449	\$4,504	-4.68%	1.24%
Group Health Insurance	222	\$6,025	\$2,211	\$301	\$3,500	-12.70%	1063.53%
Travel	580	\$7,001	\$7,000	\$8,000	\$2,188	-25.23%	-72.65%
Nonlicensed Employees	136	\$2,015	\$2,846	\$2,588	\$2,166	1.82%	-16.32%
Awards	875	\$1,575	\$1,500	\$1,825	\$1,575	0.00%	-13.70%
Licensed Employees	135	\$1,185	\$758	\$0	\$1,357	3.45%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$611	\$670	\$1,096	\$1,200	18.38%	9.57%
Other Employee Benefits	241 - 290	\$0	\$0	\$0	\$1,133	NA	NA
Advertising	540	\$643	\$0	\$246	\$264	-19.94%	7.32%
Group Life Insurance	221	\$80	\$285	\$191	\$72	-2.53%	-62.28%
Other Group Insurance Authorized by Statute	224	\$0	\$0	\$30	\$51	NA	70.36%
Other Purchased Property Services	490 - 499	\$0	\$0	\$1,013	\$0	NA	-100.00%
Other Supplies and Materials	615, 660 - 689	\$150	\$154	\$726	\$0	-100.00%	-100.00%
Vehicles	731	\$0	\$0	\$20,800	\$0	NA	-100.00%
Contributions & Donations to Outside Organizations	570	\$149,398	\$0	\$0	\$0	-100.00%	NA
Non Operational Total		\$6,311,867	\$7,158,580	\$4,347,820	\$4,386,706	-8.69%	0.89%
Grand Total		\$32,310,131	\$30,524,749	\$28,475,581	\$30,511,796	-1.42%	7.15%